

## ABSTRACT

There is provided a decorative material comprising at least a substrate, a low-luster pattern ink layer partially formed on the substrate, and a surface protective layer which is present on and contacted with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and provided therein with a low-gloss region which is located in a portion just above the low-luster pattern ink layer and in the vicinity of the portion and visually recognized as a concave portion. The decorative material is provided on a surface thereof with a pattern, and exhibits a difference in gloss according to the pattern which is visually recognized as a concave portion, thereby imparting a good convexo-concave feeling to a surface thereof.